

Exhibit 10:

Cost of Service Checklist



Exhibit 10: Cost Of Service Checklist

Tab 1 (of 1): Cost of Service Checklist



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COST OF SERVICE CHECKLIST

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3 The Cost of Service Checklist is attached as Exhibit 10, Tab 1, Schedule 1,

4 Attachment 1 and is filed in live Excel format.



Attachment 1 (of 1):

Cost of Service Checklist

2023 Cost of Service Checklist

Kingston Hydro Corporation

EB-2022-0044

Date: June 17, 2022

Filing Requirement Page # Reference	Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)
GENERAL REQUIREMENTS	
Ch1, p4	Confidential Information - Practice Direction has been followed Yes, none required at this time.
Ch1, p5	Certification by a senior officer that the application and any evidence filed in support of the application does not include any personal information unless it is filed in accordance with Rule 9A of the OEB's Rules (and the Practice Direction, as applicable). Exhibit 1, Tab 3, Schedule 1
Ch1, p5	Certification by a senior officer that the evidence filed (including the models and appendices) is accurate, consistent and complete to the best of their knowledge Exhibit 1, Tab 3, Schedule 1
Ch1, p5	Certification by the Chief Executive Officer, or Chief Financial Officer, or equivalent, that the distributor has the appropriate processes and internal controls for the preparation, review, verification and oversight of all deferral and variance accounts, regardless of whether the accounts are proposed for disposition Yes, cover letter
Ch2, p2	COS checklist filed and statement identifying all deviations from Filing Requirements Yes, Exhibit 1, Tab 3, Schedule 9
2 & 3	Chapter 2 appendices in live Excel format; PDF and Excel copy of current tariff sheet Yes, filed; Exhibit 8, Tab 4, Schedule 1, Attachments 1 and 2
3	If distributor updates/amends an OEB model, reference made in corresponding exhibit re: what was amended Yes, confirmed - any models amended have been appropriately noted
3	Regulated entity shown separately from parent company or any other affiliates Confirmed; Exhibit 1, Tab 3, Schedule 13
3	If applicable, if cost of service filed earlier than scheduled, threshold for early rebasing as established in April 2020 letter met N/A - application not filed early
4	If applicable, late applications filed after the commencement of the rate year for which the application is intended to set rates is converted to the following rate year N/A, application filed June 17, 2022 for rates effective January 1, 2023
4	All of the following exhibits filed: Administrative Documents, Rate Base (including DSP), Customer and Load Forecast, Operating Expenses, Cost of Capital and Capital Structure, Revenue Requirement and Revenue Deficiency/Sufficiency, Cost Allocation, Rate Design, Deferral and Variance Accounts Confirmed, exhibits 1 through 9
5	General requirements applicable throughout application: -written evidence included before data schedules -avg. of opening and closing fiscal year balances used for items in rate base (unless alternative method justified) -debt + equity = total rate base -data for test year, bridge year, three most recent historicals (or as many needed to provide actuals back to last OEB-approved), most recent OEB-approved test Confirmed, exhibits 1 through 9
5	Text searchable and bookmarked PDF documents Confirmed
6	Links within Excel models are broken and models named so that they can be identified (e.g. RRWF instead of Attachment A) Confirmed
6	Materiality threshold; explanations for rate base, capex, and OM&A if revenue requirement impact is greater than the materiality threshold; additional details below the threshold if necessary Confirmed, exhibits, 2, 4 and 6
EXHIBIT 1 - ADMINISTRATIVE DOCUMENTS	
<i>Table of Contents</i>	
7	Table of Contents listing major sections and subsections of the application Complete
<i>Application Summary and Business Plan</i>	
7	Distributor with less than 30k customers: Business and/or Strategic Plan. If no Business or Strategic plan: key planning assumptions, description of material factors (internal and external) that may affect the operation of the utility and major goals of the distributor in the test year and remaining years of the five-year term. Confirmed, Exhibit 1, Tab 2, Schedule 1, Attachment 1
	Distributor with 30k or more customers: Business Plan underpinning application - can be augmented by plain language summary of distributor's goals that informed the application if this is not otherwise in the business plan.
7 & 8	Brief, plain language summary of the application which includes the main requests with section references and rationale behind each request. Must include: -Revenue requirement (service revenue requirement requested for test year, increase/decrease (\$ and %) from most recent approved, main drivers of revenue requirement changes -Load forecast summary (load and customer growth (% change in kWh, kW and change in customer #s from last OEB-approved)) -Rate base and DSP (major drivers of DSP, rate base requested, change in rate base from last OEB-approved (\$ and %), CAPEX for test year, change in CAPEX from last OEB-approved (\$ and %) -OM&A (OM&A for test and change from last OEB-approved (\$ and %), drivers and cost trends) -Cost of capital (table showing proposed capital structure and parameters resulting in WACC, statement confirming use of OEB's cost of capital parameters, summary of deviations from OEB methodology) -Cost allocation and rate design (proposed new customer classes and/or customer definition changes, significant changes proposed to rev. cost ratios and fixed/variable split, mitigation plans) -DVAs (total disposition (\$) including split between RPP and non-RPP, disposition period, new DVAs and requested discontinuation of DVAs) -Bill Impacts (\$ and %) for residential customer at 750kWh, and typical customers for all other classes (based on commodity rates on TOU with regulatory charges held constant; bill impacts to be used for Notice (Sub-total A) for residential customer at 750kWh and GS-50 at 2000kWh as well as a typical consumer for a distributor's service area for all customer classes, and bill impacts based on alternative consumption profiles and customer groups as appropriate Exhibit 1, Tab 2, Schedule 1
<i>Administration</i>	
9	Primary contact information (name, address, phone, email) Exhibit 1, Tab 3, Schedule 2
9	Identification of legal (or other) representation Exhibit 1, Tab 3, Schedule 3
9	Applicant's internet address for viewing of application and any social media accounts, with addresses, used by the applicant to communicate with customers Exhibit 1, Tab 3, Schedule 4
9	Statement identifying where notice should be published and why Exhibit 1, Tab 3, Schedule 6
9	Form of hearing requested and why Exhibit 1, Tab 3, Schedule 7
9	Requested effective date Exhibit 1, Tab 3, Schedule 8
9	Statement identifying and describing any changes to methodologies used vs previous applications Exhibit 1, Tab 3, Schedule 10
9	Identification of OEB directions from any previous OEB Decisions and/or Orders, including commitments made as part of approved settlements. Indication of how these are being addressed in the current application Exhibit 1, Tab 3, Schedule 11

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9	Reference to Conditions of Service - provide reference to website and confirm version is current; identify if there are changes to Conditions of Service (a) since last CoS application and/or (b) as a result of the current application. Confirmation that there are no rates and charges linked in the Conditions of Service that are not in the distributor's Tariff of Rates and Charges must be provided	Exhibit 1, Tab 3, Schedule 12
9 & 10	Description of the corporate and utility organizational structure showing the main units and executive and senior management positions within the distributor; corporate entities relationship chart, showing the extent to which the parent company is represented on the distributor company's Board of Directors; description of the reporting relationships between distributor and parent company management. Also include any planned changes in corporate or operational structure, including any changes in legal organization and control	Exhibit 1, Tab 3, Schedule 13
10	List of approvals requested (and relevant section of legislation). All approvals including accounting orders, new rate classes, revised specific service charges or retail service charges which the distributor is seeking, must be documented - Appendix 2-A provided, but not required to be used by LDC	Exhibit 1, Tab 3, Schedule 14
Distribution System Overview		
10	Description of Service Area - general description and map showing where distributor operates and communities served	Exhibit 1, Tab 4, Schedule 1
Customer Engagement		
10	Discussion on how utility communicates with customers on a regular basis	Exhibit 1, Tab 5, Schedule 1
10	Discussion on how the proposals in the application were communicated to customers	Exhibit 1, Tab 5, Schedule 1
10	Discussion of any feedback provided by customers and how the feedback informed the final application	Exhibit 1, Tab 5, Schedule 1
10	Customer consultation with customers who would be affected by proposals related to new classes, elimination of classes, change in class definition, and change in charges such as RSCs, Specific Service Charges and standby rates	Exhibit 1, Tab 5, Schedule 1
10	Documentation of communications with unmetered load customers (incl. Street lighting), and how distributor helped them to understand the regulatory context in which the distributor operates and how it affects unmetered scattered load customers	Exhibit 1, Tab 5, Schedule 1
10	Description of any other communication sent to customers about the application such as bill inserts, town hall meetings or other forms of outreach. Appendix 2-AC Customer Engagement Activities Summary may be used to assist in listing customer engagement activities	Exhibit 1, Tab 5, Schedule 1
11	All responses to matters raised in letters of comment filed with the OEB	To be done at the appropriate time
Performance Measurement		
11	Link to most recent scorecard	Exhibit 1, Tab 6, Schedule 1
11	Identification of performance improvement targets	Exhibit 1, Tab 6, Schedule 1
11	PEG Model for the test year showing efficiency assessment, discussion on how the results obtained from the PEG model has informed the distributor's business plan and application	As per excel model filed
11	Distributors may wish to provide table showing respective OEB-approved IRM increases for each of the last historical years from last rebasing, and assigned cohort as per PEG model	Exhibit 1 Tab 2 Schedule 1, page 3
11	Activity and Performance-based Benchmarking (APB) results - discussion of performance for each of the ten programs and provide any immediate remedial actions distributor plans to take; how the APB results will influence future planning	Exhibit 1 Tab 6 Schedule 1, page 8
Facilitating Innovation		
12	Distributors are encouraged to include a description of the ways their approach to innovation have shaped the application. Could include an explanation of approach to innovation in its business more generally, or related to specific projects or technologies, including enabling characteristics or constraints in its ability to undertake innovative solutions, for enhancing the provision of distribution services in a way that benefits customers, or facilitating customers ability to innovate in how it receives electricity. Distributors could also include an explanation of how innovative alternatives have been considered in place of traditional investments.	Exhibit 1, Tab 7, Schedule 1
Financial Information		
12 & 13	Audited Financial Statements (excluding operations of affiliated companies that are not rate regulated) for two most recent historical years (i.e. one year's statements must be filed, covering two years of historical actuals); if most recent finals n/a, draft financial statements filed and finals, along with summary of main changes if there are any, provided as soon as they are available. Alternatively, if distributor publishes financial statement on its website, a link may be provided	Exhibit 1, Tab 8, Schedule 1, Attachment 1
13	Annual Report and MD&A for most recent year of distributor and parent company, as available and applicable	Exhibit 1, Tab 8, Schedule 1
13	Rating Agency Reports, if available; Prospectuses, information circulars etc. for recent and planned public issuances	Exhibit 1, Tab 8, Schedule 1
13	Any change in tax status	Exhibit 1, Tab 8, Schedule 1
13	Description of existing accounting orders and departures from these orders, as well as any departures from the USoA	Exhibit 1, Tab 8, Schedule 1
13	Accounting Standards used for financial statements and when adopted	Exhibit 1, Tab 8, Schedule 1
13	If distributor conducting non-distribution businesses, confirmation that accounting treatment used has segregated these activities from rate regulated activities	Exhibit 1, Tab 8, Schedule 1
Distributor Consolidation		
13	Distributor with less than 30k customers: information filed on the extent to which the distributor has investigated opportunities from consolidation or collaboration/partnerships with other distributors (contained within a dedicated section of the application); conclusions from investigations, including future plans	Exhibit 1, Tab 9, Schedule 1
13	If distributor has become party to a proposed or approved MAADs transaction since last rebasing, disclosure of this information in current application	Not applicable
A distributor filing an application to rebase following a consolidation must:		
14	Identify any incentives that formed part of the acquisition or amalgamation transaction if the incentive represents costs that are being proposed to remain or enter rate base and/or revenue requirement - list the exhibits in which incentives are discussed	Not applicable
14	Specify whether and which commitments made to shareholders are to be funded through rates	Not applicable
14	Detail of realized and projected savings as a result of consolidation compared to what was in the approved consolidation application and explanation of the nature of these savings (e.g. one-time, ongoing etc.)	Not applicable
14	Detail of efficacy of any rate plan confirmed as part of MAADs	Not applicable
14	Identify approved ACM or ICM from a previous Price Cap IR application it proposes be incorporated into rate base	Not applicable
Impacts of COVID-19 Pandemic		
14	Distributors generally expected to reflect the impacts of the COVID-19 pandemic in their applications, including applicable forecasted information. This includes, but is not limited to, the applicant's load forecast, capital forecast, and OM&A forecast in the applicable sections of the application	Exhibit 1, Tab 10, Schedule 1
EXHIBIT 2 - RATE BASE		

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Rate Base		
14	Indication of whether capital expenditures are equivalent to in-service additions, and if so, variance explanations only required once. Specify whether variance explanations are on CAPEX or in-service additions basis	Exhibit 02 Tab 01 Schedule 01
14 & 15	For rate base, opening and closing balances for each year, and the average of the opening and closing balances for gross assets and accumulated depreciation (discussion of methodology if applicant uses an alternative method): working capital allowance	Exhibit 02 Tab 02 Schedule 01
15	Table showing components of the last OEB-approved rate base, the proposed test year rate base and the variances	Exhibit 02 Tab 01 Schedule 01
Fixed Asset Continuity Schedule		
15	Completed Appendix 2-BA for each year - in Excel format	Ch 2 Appendices tab App.2-BA filed in live Excel format
15	Continuity statements and year-over-year variance analysis must be provided (year end balance, including capitalized interest during construction and overhead costs). Explanations provided where there is a year-over-year variance greater than the applicable materiality threshold If applicable, explanation for any restatement (e.g. due to change in accounting standards) and reconciliation to original statements Year over year variance analysis; explanation where variance greater than materiality threshold. The following comparisons must be provided: Hist. OEB-Approved vs Hist. Actual (for the most recent historical OEB-approved year) Hist. Act. vs. preceding Hist. Act. (for the relevant number of years) Hist. Act. vs. Bridge Bridge vs. Test	Exhibit 02 Tab 02 Schedule 01 Ch 2 Appendices tab App.2-BA filed in live Excel format
15	Opening and closing balances of gross assets and accumulated depreciation correspond to fixed asset continuity statements. If not, an explanation and reconciliation must be provided (e.g. CWIP, ARO). Reconciliation must be between net book value balances reported on Appendix 2-BA and balances included in rate base calculation	Exhibit 02 Tab 02 Schedule 01
15	Distributor may include in-service balances previously recorded in DVAs, such as renewable generation/smart grid related accounts, in its opening test year property, plant and equipment balances, if these costs have not been previously reviewed and approved for disposition, and disposition is being requested in this application. In this situation, the distributor must clearly show in its evidence (e.g. Appendix 2-BA) that the addition was included in the opening test year balances and must reconcile the closing bridge year and opening test year figures. Distributors must provide the same reconciliation for accumulated depreciation	Exhibit 02 Tab 02 Schedule 01 Not Applicable
Gross Assets - PP&E and Accumulated Depreciation		
16	Groupings by function (transmission or high voltage plant, distribution plant, general plant, other plant) for required statements and analyses	Exhibit 02 Tab 02 Schedule 02 Attachment 01
16	Componentization by major plant account for each functionalized plant item; for test year, each plant item must be accompanied by description	Exhibit 02 Tab 02 Schedule 02 Attachment 02
16	Summary of approved and actual costs for any ICM(s) and/ or ACM approved in previous IRM applications	Exhibit 02 Tab 02 Schedule 02 Not Applicable
16	Continuity statements must reconcile to calculated depreciation expenses and presented by asset account	Exhibit 02 Tab 02 Schedule 02 Attachment 03 Exhibit 02 Tab 02 Schedule 02 Attachment 04
16	All asset disposals clearly identified in the Chapter 2 Appendices for all historical, bridge and test years	Exhibit 02 Tab 02 Schedule 02 Ch 2 Appendices tab App.2-BA filed in live Excel format
Depreciation, Amortization and Depletion		
17	Explanations for any useful lives of an asset that are proposed that are not within the ranges contained in the Kinectrics Report	Exhibit 02 Tab 02 Schedule 03 Ch 2 Appendices tab App.2-BB filed in live Excel format
17	Depreciation, amortization and depletion details by asset group for historical, bridge and test years. Include asset amount and rate of depreciation/amortization. Must complete Appendix 2-C which must agree to accumulated depreciation in Appendix 2-BA under rate base	Exhibit 02 Tab 02 Schedule 03 Ch 2 Appendices tab App.2-C filed in live Excel format
17	Identification of any Asset Retirement Obligations and associated depreciation or accretion expense - includes the basis for and calculation of these amounts	Exhibit 02 Tab 02 Schedule 03
17	Identification of historical depreciation practice and proposal for test year. Variances from half year rule must be documented and supporting rationale provided	Exhibit 02 Tab 02 Schedule 03
17	Copy of depreciation/amortization policy if available. If not, equivalent written description; summary of changes to depreciation/amortization policy since last CoS	Exhibit 02 Tab 02 Schedule 03
17	If filing under MIFRS, explanation of any deviations from the practice of depreciating significant parts or components of PP&E separately	Exhibit 02 Tab 02 Schedule 03
18	If no changes have been made to depreciation policy or service lives since last rebasing, a statement confirming that this is the case is required. For any depreciation expense policy or asset service lives changes since its last rebasing application: - identification of the changes and detailed explanation for the causes of the changes - use of Kinectrics study or another study to justify changes in useful life - list detailing all asset service lives tied to USoA and reconcile this list to the USoA, detail differences in asset service lives and the TULs from Kinectrics and explain differences outside of minimum and maximum TUL range from Kinectrics; Appendix 2-BB if there have been changes in asset service lives since last rebasing	Exhibit 02 Tab 02 Schedule 03
Allowance for Working Capital		
18	Working Capital - 7.5% allowance or Lead/Lag Study or Previous OEB Direction	Exhibit 02 Tab 03 Schedule 01
18	Lead/Lag Study - leads and lags measured in days, dollar-weighted and reflects the distributor's actual billing and settlement processing timelines and considers relevant changes to operating environment	Not applicable.
19	Cost of Power must be determined by split between RPP and non-RPP Class A and Class B customers based on actual data, use most current RPP (TOU) price. Calculation must include the impact of the most up to date Ontario Electricity Rebate. Distributors must complete Appendix 2-Z - Commodity Expense.	Exhibit 02 Tab 03 Schedule 01 references the completed Ch 2 Appendices tab App.2-ZA and App.2-ZB filed in live Excel format
19	Use most recent approved UTRs, Smart Metering Entity Charge and regulatory charges	Yes, Ch 2 Appendices tab App.2-ZA and App. 2-ZB filed in live Excel
Distribution System Plan		
19	DSP filed as a stand-alone, self-sufficient element within Exhibit 2	Yes, the DSP is a stand-alone document filed as Attachment 2.4.1.1 within Exhibit 2
Policy Options for the Funding of Capital		
19	Distributor may propose ACM capital project coming into service during Price Cap IR (a discrete project documented in DSP) - provide information on need and prudence	Exhibit 02 Tab 02 Schedule 04
19	Identification that distributor is proposing ACM treatment for these future projects, and provide the preliminary cost information and ACM/ICM materiality threshold calculations - ACM Report provides further details on information required	Exhibit 02 Tab 02 Schedule 04

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19	Complete Capital Module Applicable to ACM and ICM	Exhibit 02 Tab 02 Schedule 04
	<i>Addition of Previously Approved ACM and ICM Project Assets to Rate Base</i>	
20	Distributor with previously approved ACM(s) and/or ICM(s) - schedule of ACM/ICM amounts proposed to be incorporated into rate base (i.e. PP&E and associated depreciation). Comparison of actual capital spending with OEB-approved amount and explanation for variances	Not applicable.
21	Balances in Account 1508 sub-accounts; rate of interest prescribed by the OEB for DVAs for the respective quarterly period as published on the OEB's website	Not applicable.
21	True-up calculation if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period; assumptions used in the calculation noted (e.g. half-year rule).	Not applicable.
21	Accelerated capital cost allowance (CCA) should not be reflected in the ACM/ICM revenue requirement associated with these projects. Distributors should include the impact of the CCA rule change associated with the ACM/ICM project(s) in Account 1592 - PILs and Tax Variances – CCA Changes sub-account for CCA changes	Not applicable.
	<i>Capitalization</i>	
22	Capitalization Policy: provide policy including changes since last rebasing application	Exhibit 02 Tab 02 Schedule 06
22	Overhead Costs: complete Appendix 2-D	Exhibit 02 Tab 02 Schedule 06 Ch 2 Appendices tab App.2-D filed in live Excel format
22	Burden Rates: identification of burden rates; if burden rates were changed since last rebasing, identification of the burden rates prior to the change	Exhibit 02 Tab 02 Schedule 06
	<i>Costs of Eligible Investments for the Connection of Qualifying Generation Facilities</i>	
22	See Appendix A	Not applicable
	<i>General & Administrative Matters</i>	
Ch5, p2	Use of terminology and formats set out in Ch. 5	Yes, the DSP which is filed as Attachment 2.4.1.1 of Exhibit 2 uses the terminology and formats set out in Ch.5 filing requirements.
	<i>Investment Categories</i>	
Ch5, pp 2, 3 & 4	Investment projects and programs grouped into one of four investment categories (i.e. system access, system renewal, system service, general plant)	Yes, historic and forecast projects are categorized and grouped by investment categories throughout the DSP which is filed as Attachment 2.4.1.1
	<i>Distribution System Plan</i>	
Ch5, p4	If a distributor's application uses alternative section headings and/or arranges the information in a different order, table provided that cross-references the headings/subheadings used in the application to the section headings/subheadings indicated in Ch. 5	Not Applicable. The DSP is filed as Attachment 2.4.1.1 of Exhibit 2 and follows the section headings/subheadings for 5.2, 5.3 and 5.4 specified in Ch.5 filing requirements.
Ch5, p4 & 5	DSP duration minimum of 10 years, comprising of a historical and forecast period. The historical period is the first five years of the DSP duration, consisting of five historical years, ending with the bridge year. For distributors that have not filed a DSP within the past five years, the historical period is from the test year of a distributor's last cost or service application to the bridge year. The forecast period is the last five years of the DSP duration, consisting of five forecast years, beginning with the test year.	The duration of the current DSP is 12 years and complies with Ch.5 filing requirements. Historical period is from 2016 to 2022. Forecast period is from 2023 to 2027.
	<i>Distribution System Plan Overview</i>	
Ch5, p5	High-level overview of information filed in DSP which includes capital investment highlights and changes since last DSP; objectives distributor plans to achieve through DSP	Refer to DSP Section 5.2 and 5.2.1
	<i>Coordinated Planning with Third Parties</i>	
Ch5, p5	Demonstration of OEB's expectations related to coordinated planning with third parties where appropriate. Explanation of whether consultations affected distributor's DSP, and if so, how; for consultations that affected DSP - overview of consultation, material used, copy of final deliverable if available	Refer to DSP section 5.2.2
Ch5, p5	Description of consultation should include: purpose, whether the distributor initiated the consultation or was invited to participate in it, and the other participants in the consultation process	Refer to DSP Table 5.2-7
Ch5, p5 & 6	Identification of any inconsistencies between DSP and any current Regional Plan. If there are any inconsistencies, explanation of the reasons why, particularly where a proposed investment in their DSP is different from the recommended optimal investment identified in the Regional Plan	There are no inconsistencies. DSP Table 5.2-7 describes the impact of the regional planning process on the DSP. DSP Section 5.2.2 (b.) describes the regional planning process deliverables.
Ch5, p6 & OEB Letter, Jan. 11, 2022	Telecommunications Entities: -see January 11, 2022 letter for further guidance to the regulation that requires distributors to consult with any telecommunications entity that operates within its service area when preparing a capital plan for submission to the OEB, for the purpose of facilitating the provision of telecommunications services, and include information in its capital plan	Refer to DSP section 5.2.2 (c.)
Ch5, p6	REG: -confirmation if there are no REG investments in region -if there REG investments proposed in DSP, demonstration of coordination with IESO, other distributors/transmitters (as applicable), and that investments proposed are consistent with Regional Infrastructure Plan - IESO letter in relation to REG investments	Refer to DSP section 5.2.2 (d.) for confirmation that there are no REG investments proposed.
	<i>Performance Measurement for Continuous Improvement</i>	
Ch5, p6	Distribution System Plan: Summary of objectives for continuous improvement set out in last DSP and discussion on whether these objectives achieved or not. For objectives not achieved, explanation of how this affects current DSP and if applicable, improvements implemented to achieve the objectives in current DSP	Refer to DSP section 5.2.3 and section 5.2.3.1
Ch5, pp 6 & 7	Service Quality and Reliability: -5 historical years of SQRs; explanations for material changes in service quality and reliability and whether and how DSP addresses these issues -for reliability, any declining 5 year SAIDI/SAIFI trends explained -if reliability targets established in last DSP, any under-performance explained	Refer to DSP section 5.2.3.2
Ch5, p7	Completed Appendix 2-G; confirmation that the data is consistent with scorecard, or explanation of any inconsistencies	Refer to DSP Table 5.2-25 SQI Excluding Loss of Supply and DSP Table 5.2-26 SQI Including Loss of Supply. Appendix 2-G is also filed in Live EXCEL format with the OEB Appendix 2 workbook template.
Ch5, p7	Summary of performance for historical period using methods and measures (metrics/targets) identified and how performance has trended over the period. Summary must include historical period data on: -all interruptions -all interruptions excluding loss of supply -all interruptions excluding major events and loss of supply for: SAIFI, SAIDI	Refer to DSP section 5.2.3.2

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Ch5, p7	Summary of major events that occurred since last cost of service	Refer to DSP section 5.2.3.2
Ch5, p7	For each cause of interruption for last five historical years: number of interruptions that occurred as a result of the cause of interruption, number of customer interruptions that occurred as a result of interruption, number of customer-hours of interruptions that occurred as a result of the cause of interruption	Refer to DSP section 5.2.3.2
Ch5, pp7 & 8	Distributor Specific Reliability Targets: -if establishing performance expectations based on something other than historical performance, evidence provided of capital and operational plan and other factors that justify the reliability performance the distributor plans to deliver -summary of any feedback from customers regarding reliability on distributor's system -distributors that use SAIDI and SAIFI performance benchmarks that are different than the historical average - evidence provided to support reasonableness of benchmarks	Refer to DSP Section 5.2.3.3
Planning Process		
Ch5, p8	Overview of planning process that has informed five-year capital expenditure plan; flowchart accompanied by explanatory text may be helpful	Refer to DSP Section 5.3 and 5.3.1
Ch5, p8	Summary of important changes in distributor's AM process since last DSP	Refer to DSP Section 5.3.1
Ch5, p8 & 9	Process: -provide processes used to identify, select, prioritize (including reprioritization over 5 year term), and pace execution of investments -demonstration that distributor has considered correlation between plan and customer's feedback and needs -demonstration that distributor has considered potential risks of proceeding/not proceeding with individual capital expenditures -consideration, where applicable, of assessing the use of non-distribution alternatives, cost-effective implementation of distribution improvements affecting reliability, and meeting customer needs as acceptable costs to customers, other innovative technologies, and consideration of dx funded CDM activities	Refer to DSP Section 5.3.1
Ch5, p9	Data -identification, description and summary of data used in processes above to identify, select, prioritize and pace investments over DSP	Refer to DSP Section 5.3.1
Overview of Assets Managed		
Ch5, p9	Overview of service area (e.g. system configuration, urban/rural etc.) to support capital expenditures over forecast period; asset information (e.g. capacity, condition, asset risks etc.) by major asset type that may help explain the specific need of the capital expenditure and demonstration of consideration of economical alternatives	Refer to DSP Section 5.3.2
Ch5, p9	Statement as to whether or not distributor has had any transmission or high voltage assets deemed previously by the OEB as distribution assets, and whether or not there are any such assets that the distributor is asking the OEB to deem as distribution assets in the current application	Refer to DSP Section 5.3.2(b.)
Ch5, p9	Description of whether distributor is a host and/or embedded distributor; identification of any embedded and/or host distributors; partially embedded status identified (including % of total load supplied through host); if host distributor, identification of whether there is a separate embedded class or if any embedded distributors are included in other classes	Refer to DSP Section 5.3.2(b.)
Asset Lifestyle Optimization Policies and Practices		
Ch5, p10	Demonstration that distributor has carried out system O&M activities to sustain as asset to the end of its service life (can include references to the Distribution System Code)	Refer to DSP Section 5.3.3 and Section 5.3.3.1
Ch5, p10	Explanation of processes and tools used to forecast, prioritize and optimize system renewal spending and how distributor intends to operate within budget envelopes	Refer to DSP Section 5.3.3
Ch5, p10	Demonstration of consideration of potential risks of proceeding/not proceeding with individual capital expenditures	Refer to DSP Section 5.3.3
Ch5, p10	Summary of important changes to the distributor's asset life optimization policies and processes since last DSP	Refer to DSP Section 5.3.3
System Capability Assessment for REG		
Ch5, p10	If a distributor has costs to accommodate and connect renewable generation facilities that will be the responsibility of the distributor under the DSC, refer to Appendix A	Refer to DSP Section 5.3.4
CDM Activities to Address System Needs		
Ch5, p10	Description of how distributor has taken CDM into consideration in its planning process	Refer to DSP Section 5.3.5
Ch5, p11	Any application for CDM funding to address system needs must include a consideration of the projected effects to the distribution system on a long-term basis and the forecast expenditures.	Refer to DSP Section 5.3.5. Kingston Hydro has no plans to submit an application for CDM funding at this time.
Ch5, p11	Explanation of proposed activity in the context of the DSP or explanation of any changes to system plans that are pertinent to the activity	Refer to DSP Section 5.3.5
Capital Expenditure Summary		
Ch5, p11	Provide capital expenditure plan that sets out proposed expenditures on distribution system and general plant over a five-year planning period, including investment and asset-related operating and maintenance expenditures	Refer to DSP Section 5.4
Ch5, p11	Provide a snapshot of a distributor's capital expenditures over a 10-year period, including five historical years and five forecast years	DSP Section 5.4.1.1 Summary by Investment Category DSP Section 5.4.1.1.1 - Historic Period (2016-2022) DSP Section 5.4.1.1.2 - Forecast Period (2023-2027)
Ch5, p11	The entire cost of individual projects or programs allocated to one of the four investment categories based on the primary driver of the investment	Yes. Confirmed in DSP Section 5.4.1
Ch5, p11	Completed Appendices 2-AA and 2-AB	DSP Section 5.4.1.1.1 includes Appendix 2-AB Historic period (2016-2022) DSP Section 5.4.1.1.2 includes Appendix 2-AB Forecast period (2023-2027) DSP Section 5.4.1.2 includes Appendix 2-AA for Historic period (2016-2022) and Test Year (2023) Appendix 2-AA and Appendix 2-AB are also filed in Live EXCEL format with the OEB Appendix 2 workbook template.
Ch5, p11	Analysis of distributor's capital expenditure performance for the DSPs historical period - should include explanation of variances by investment category, including actuals v. OEB-approved amounts for the applicant's last OEB-approved CoS or Custom IR application and DSP - explanation of variances that are much higher or lower than the historical trend	DSP Section 5.4.1.1.1 contains variance analysis by investment category for the historical period (2016-2022)
Ch5, pp12	Analysis of distributor's capital expenditure performance for the DSPs forecast period; for investments that have a lifecycle >1yr, the proposed accounting treatment, including the treatment of the cost of funds for CWIP	DSP Section 5.4.1.1.2 contains analysis by investment category for the forecast period (2023-2027) Treatment of CWIP is confirmed in DSP Section 5.4.1
Ch5, p12	Analysis of capital expenditures in DSP forecast period v. historical	DSP Section 5.4.1.1.3 contains comparison analysis by investment category of the Forecast Period to Historical Period
Ch5, p12	Description of the impacts of capital expenditures on O&M for each year or statement that the capital plans did not impact O&M costs	DSP Section 5.4.1.3 discusses impacts of CAPEX on System O&M

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Ch5, p12 Statement that there are no expenditures for non-distribution activities in the applicant's budget	DSP Section 5.4.1.4 confirms there are no expenditures for non-distribution activities in the applicant's budget
Justifying Capital Expenditures	
Ch5, p12 Context on how overall capital expenditures over 5 years will achieve distributor's objectives; comment on lumpy investment years and rate impacts of capital investments in long term	Refer to DSP Section 5.4.2
Material Investments	
For each project that meets materiality threshold set in Ch 2A or deemed by applicant to be distinct for any other reason, guidelines are:	
Ch5, p13 General information on the project/program - Need, scope, key project timings (incl. key factors that affect timing), total expenditures (inc. contributions and economic evaluation as per DSC, as applicable), comparative historical expenditures, priority, alternatives considered, cost/benefit of recommended alternative, description of the innovative nature of investment if applicable. -Where an investment within the five year forecast period involves a Leave to Construct approval, provide summary of the evidence (as available), for that investment consistent with Chapter 4 of the filing requirements	Refer to DSP Sections 5.4.2, 5.4.2.1 and DSP Appendix F
Ch5, p13 Evaluation criteria and information requirements for each project/program - Demonstration of need, and may include the need to address safety, cyber security, grid innovation, environmental, statutory/regulatory obligations - Where investment substantially exceeds materiality - business case justifying expenditure, alternatives (including CDM activities if applicable), benefits for customers, impact on distributor costs -If a distributor is requesting funding for a CDM activity, additional guidance on evidentiary requirements is provided in the CDM Guidelines	Refer to DSP Section 5.4.2
Ch5, p14 Explanation of how innovative project is expected to benefit customers, such as improved reliability, enhanced customer services, CDM, efficient use of electricity, load management, greater efficiency through grid optimization, lower rates (long-term or short-term), enhanced customer choice, or any other benefit consistent with the OEB's mandate	Refer to DSP Section 5.4.2
Appendix A (if applicable)	
Ch5, Appendix A Information on the capability of distribution system to accommodate REG, including a summary of the distributor's load and renewable energy generation connection forecast by feeder/substation (where applicable); and information identifying specific network locations where constraints are expected to emerge due to forecast changes in load and/or connected renewable generation capacity	Refer to DSP Appendix A for analysis confirming capability of distribution system to accommodate REG.
Ch5, Appendix A In relation to renewable or other distributed energy generation connections, the information that must be considered by a distributor and documented in an application (where applicable), includes: applications from renewable generators > 10 kW, number and MW of REG connections for forecast period, information from IESO and any other information about the potential for renewable generation in distributor's service area, capacity of Dx to connect REG, connection constraints	Refer to DSP Appendix A for info on historic and forecast REG applications/connections. Refer to DSP Appendix H for email acknowledgement from IESO that an IESO comment letter is not required for this DSP and COS application
EXHIBIT 3 - CUSTOMER AND LOAD FORECAST	
Load Forecasts	
23 Weather normal load forecast provided	Refer to Exhibit 03 Tab 01 Schedule 01 Attachment 1 and the supporting "Kingston Load Forecast 2023" filed in live Excel format
23 Table outlining any factors that influence the load forecast in distributor's service territory (e.g. demographics, customer composition etc.)	Refer to Exhibit 03 Tab 01 Schedule 01 Attachment 1 and the supporting "Kingston Load Forecast 2023" filed in live Excel format
23 Explanation of the causes, assumptions and adjustments for the volume forecast, including all economic assumptions and data sources used (e.g. housing outlook & forecasts, other variables used in forecasting volumes)	Refer to Exhibit 03 Tab 01 Schedule 01 Attachment 1 and the supporting "Kingston Load Forecast 2023" filed in live Excel format
23 Explanation of weather normalization methodology	Refer to Exhibit 03 Tab 01 Schedule 01 Attachment 1 and the supporting "Kingston Load Forecast 2023" filed in live Excel format
23 Completed Appendix 2-IB; the customer and load forecast for the test year entered on RRWF, Tab 10	Exhibit 03 Tab 02 Schedule 01 references the completed Ch 2 Appendices tab App.2-IB filed in live Excel format Exhibit 03 Tab 01 Schedule 01 references the completed RRWF Tab 10 filed in live Excel format
23 & 24 Multivariate Regression Model -rationale to support change if the proposed model's methodology differs from the methodology used in the most recent load forecast; discussion of modelling approaches considered and alternative models tested -statistics of the regression equations coefficients and intercepts (e.g. t-stats, model statistics including R2, adjusted R2, F-stat, root-mean-squared-error), including explanation for any resulting non-intuitive relationships -explanation of weather normalization methodology (including if monthly HDD and/or CDD used they are based on either: 10 year avg. or proposed alternative approach with supporting evidence -definitions of HDD and CDD including: climatological measurement points and why appropriate as well as identification of base degrees -sources of data for endogenous and exogenous variables. Where a variable has been constructed, explanation of the variable data used and source. Where a distributor has constructed the demand variable to model billed consumption on a class-specific basis, a full explanation of the approach used to pro-rate or interpolate non-interval data (i.e. if billing data are not based on calendar monthly readings as obtained from interval or smart meters) must be provided, including an explanation of why the constructed demand series is suitable for modelling -any binary variables used must be explained and justified - the use of binary variables should be limited and overlap with other variables should be avoided -explanation of any specific adjustments made (e.g. to adjust for loss or gain of major customers or load, significant re-classifications of customers, etc.). Note locally purchased generation should be included in the total -description of how CDM impacts and other exogenous factors have been accounted for in the historical period, and how CDM impacts, including any CDM targets or forecasts in the bridge and test years, are factored into the test year load forecast	Refer to Exhibit 03 Tab 01 Schedule 01 Attachment 1 and the supporting "Kingston Load Forecast 2023" filed in live Excel format

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25	NAC Model -rationale to support NAC methodology if the model use differs from the method used in the most recent load forecast -data supporting calculation of NAC values for each rate class -description of how CDM impacts and other exogenous factors have been accounted for in historical period and how CDM impacts, including any CDM targets or forecasts in the bridge and test years, are factored into test year forecast -discussion of weather normalization considerations	Not Applicable. Load Forecast is based on a multivariate regression model.
Incorporating CDM Impacts in the Load Forecast for Distributors		
25 & 26	Distributor may request approval for the use of the LRAMVA for a new CDM activity (a distribution-rate funded CDM activity or the Local Initiatives Program (LIP)), which would require establishing an LRAMVA threshold. If a distributor does request to establish an LRAMVA threshold, documentation of the CDM savings to be used as the basis for the 2023 LRAMVA threshold, and description of how these savings are aligned with the 2023 load forecast	Exhibit 03 Tab 01 Schedule 01 Attachment 01
26	If proposing different savings values for a CDM activity in the load forecast and LRAMVA threshold, description of rationale for these differences (e.g., timing of CDM activity, line loss factor, net-to-gross conversion factor)	Exhibit 03 Tab 01 Schedule 01 Attachment 01
Accuracy of Load Forecast and Variance Analyses		
26	Completed Appendix 2-IB (2-IA provides further instructions for filling out 2-IB)	Exhibit 03 Tab 02 Schedule 01 references the completed Ch 2 Appendices tab App.2-IB filed in live Excel format
26	For customer/connection counts: -identification as to whether customer/connection count is shown in year end or average format -year-over-year variances in changes of customer/connection counts with explanation for changes in the definition of, or major changes made in the composition of each customer class -explanations of bridge and test year forecasts by rate class -for last rebasing, variance analysis between last OEB-approved and actuals with explanations for material differences	Exhibit 03 Tab 02 Schedule 01
26 & 27	For consumption and demand: -explanation and details to support how kWh are converted to kW for applicable demand-billed classes -year-over-year variances in consumption (kWh) and demand (kW or kVA - the latter for demand billed rate classes) by rate class and for system consumption overall (kWh) with explanations for material changes in the definition of or major changes over time (comparison done for both historical actuals against each other and historical weather-normalized actuals over time) -explanations of the bridge and test year forecasts by rate class (and how these vary from or are trending from both historical actuals and from weather-normalized actuals) -for last rebasing variance analysis between the last OEB-approved and the actual results with explanations for material differences	Exhibit 03 Tab 02 Schedule 01
27	All data and equations used to determine customers/connections, demand and load forecasts provided in Excel format	Exhibit 03 Tab 01 Schedule 01 references the "Kingston _Load Forecast 2023" filed in live Excel format
EXHIBIT 4 - OPERATING EXPENSES		
Overview		
27	Brief explanation (quantitative and qualitative) of test year OM&A levels, how the distributor develops and receives approval of their OM&A budget, cost drivers and significant changes relative to historical and bridge years, trends in costs and relevant metrics including OM&A per customer (and its components) for the historical, bridge and test years, inflation rate assumed (if proposing different rate than IPI - provide explanation supporting proposal), business environment changes	Exhibit 04 Tab 01 Schedule 01
OM&A Summary and Cost Driver Tables		
Inclusion of the following tables in evidence and all OM&A appendices filed:		
27	Summary of recoverable OM&A expenses; Appendix 2-JA	Ch 2 Appendices tab App.2-JA filed in live Excel format
27	Recoverable OM&A cost drivers; Appendix 2-JB	Ch 2 Appendices tab App.2-JB filed in live Excel format
27	OM&A programs table - Appendix 2-JC or OM&A by USoA Table - Appendix 2-JD	Ch 2 Appendices tab App.2-JD filed in live Excel format
28	Recoverable OM&A Cost per customer and per FTE; Appendix 2-L	Ch 2 Appendices tab App.2-L filed in live Excel format
28	Distributors with 30k or more customers: present OM&A by program; Appendix 2-JC filed to provide OM&A details and variance analysis on a program basis. For each program, provide a definition of the USoA accounts included	Not Applicable, USoA chosen
28	Distributors with less than 30k customers: option to file OM&A by program or USoA. If USoA chosen, 2-JD filed	Ch 2 Appendices tab App.2-JD filed in live Excel format
28	The table provided (2-JC or 2-JD) must reflect the entire OM&A amount proposed to be recovered through rates. Information provided for bridge and test years.	Ch 2 Appendices tab App.2-JD filed in live Excel format
28	Appendix 2-JB populated to provide information on the cost drivers of OM&A expenses; 2-JA broken down into major categories	Ch 2 Appendices tab App.2-JB and App.2-JA filed in live Excel format
28	Identification of change in OM&A in test year in relation to change in capitalized overhead	Exhibit 04 Tab 02 Schedule 01
OM&A Variance Analysis		
28	Re: 2-JC or 2-JD - variance analysis between: -test year vs last OEB approved -historical OEB-approved vs historical actuals (for the most recent historical OEB-approved year) -test year vs bridge year	Exhibit 04 Tab 03 Schedule 01
28 & 29	If OM&A expense detailed on USoA basis, variance analysis and explanation broken down by the five major OM&A categories as per 2-JA	Exhibit 04 Tab 03 Schedule 01
29	Variance analysis includes explanation of whether the change was within the distributor's control or not - distributors encouraged to provide explanations for costs above the threshold which have impacted historical trend	Exhibit 04 Tab 03 Schedule 01
Workforce Planning and Employee Compensation		
29	Completed Appendix 2-K; information on labour and compensation includes total amount, whether expensed or capitalized	Ch 2 Appendices tab App.2-K filed in live Excel format
29	If there are three or fewer employees in any category, aggregate with the category to which it is most closely related. This higher level of aggregation must be continued, if required, to ensure that no category contains three or fewer employees.	Not Applicable, no categories with three or fewer employees
29	Description of proposed workforce plans, including compensation strategy and any changes from previous plan	Exhibit 04 Tab 04 Schedule 01

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29	Discussion of the outcomes of previous plans and how those outcomes have impacted their proposed plans including an explanation of the reasons for all material changes to FTEs and compensation. Explanation for all years includes: - Variances with an explanation of contributing factors, inflation rates used for forecasts, and the plan for any new employees - basis for performance pay, eligible employee groups, goals, measures, and review process for pay-for-performance plans - relevant studies (e.g. compensation benchmarking)	Exhibit 04 Tab 04 Schedule 01
29	Details of employee benefit programs including pensions, OPEBs, and other costs charged to OM&A. A breakdown of the pension and OPEBs amounts included in OM&A and capital provided for the last OEB-approved rebasing application, and for historical, bridge and test years	Exhibit 04 Tab 04 Schedule 01
29	Most recent actuarial report; tax section of evidence agrees with this analysis	Exhibit 04 Tab 04 Schedule 01 Attachment 01
29 & 30	For virtual utilities - Appendix K completed in relation to the employees of the affiliates who are doing the work of the regulated utility. Provide the status of pension funding and all assumptions used in the analysis	Not Applicable, KH is not a virtual utility
30	Indication if pension and OPEBs to be recovered using cash or accrual method; if cash method, sufficient supporting rationale and evidence for adopting cash method. If proposing to change the basis in which pension and OPEB costs are included in OM&A from last rebasing, quantification of impact of transition provided	Exhibit 04 Tab 04 Schedule 01
Shared Services and Corporate Cost Allocation		
30	Identification of all shared services among affiliates; identification of the extent to which the applicant is a "virtual utility" and justification of proposed shared services and cost allocation	Exhibit 04 Tab 05 Schedule 01
30	For shared services among affiliated entities: type of service provided or received, pricing methodology	Exhibit 04 Tab 05 Schedule 01
30	Allocation methodology for corporate services, list of shared services, list of costs and allocators and how the allocator was derived, any third party review of cost allocation methodology	Exhibit 04 Tab 05 Schedule 01
30 & 31	Completed Appendix 2-N for service provided or received for historical actuals, bridge and test; including reconciliation with revenue included in Other Revenue	Ch 2 Appendices tab Appendix 2-N completed, filed in live Excel format Exhibit 04 Tab 05 Schedule 01 Page 18 of 18 - KH does not have shared services other revenue
31	Shared Service and Corporate Cost Variance analysis - test year vs last OEB approved and test year vs most recent actual	Exhibit 04 Tab 05 Schedule 01 Page 16-18
31	Identification of any Board of Director costs for affiliates included in LDC costs	Exhibit 04 Tab 05 Schedule 01 Page 18 of 18
Non-Affiliate Services, One-Time Costs, Regulatory Costs		
31	Purchases of Non-Affiliated Services - copy of procurement policy (including information on signing authority, tendering process, non-affiliate service purchase compliance)	Exhibit 04 Tab 06 Schedule 01
31	For material transactions not in compliance with procurement policy, or that were undertaken pursuant to exceptions contemplated within the policy, an explanation as to why as well as a summary of the nature and cost of the product, and a description of the specific methodology used for selecting the vendor	Not Applicable.
31	Identification of one-time costs in historical, bridge, test; explanation of cost recovery in test year. If no recovery of one-time costs is being proposed in the test year and subsequent IRM term, an explanation must be provided	Exhibit 04 Tab 06 Schedule 02
32	Regulatory costs - breakdown of actual and anticipated regulatory costs including OEB cost assessments and expenses related to the CoS application (e.g. legal fees, consultant fees), information supporting incremental level of costs for preparation and review of current application, proposed recovery (i.e. amortized?), explanation if different than 5 years, completed Appendix 2-M	Exhibit 04 Tab 06 Schedule 03
LEAP, Charitable and Political Donations		
32	LEAP - the greater of 0.12% of forecasted service revenue requirement or \$2,000 should be included in OM&A and recovered from all rate classes. If proposing LEAP funding higher than 0.12%, details of demographics provided	Exhibit 04 Tab 07 Schedule 01
32	For any charitable contributions claimed for recovery, detailed information provided	Exhibit 04 Tab 07 Schedule 02
32	Confirmation that no political contributions have been included for recovery	Exhibit 04 Tab 07 Schedule 02
Conservation and Demand Management		
33	Statement confirming that no costs for dedicated CDM staff to support IESO programs funded under the 2021-2024 CDM Framework are included in the revenue requirement	Exhibit 04 Tab 08 Schedule 01
33	If distributor plans to partner with the IESO for the LIP at the time of its cost of service application, description of proposed approach to partnership, including a forecast of LIP costs	Exhibit 04 Tab 08 Schedule 01
Funding Options for Future Conservation and Demand Management Activities		
33	If CDM activities included in COS where CDM activities expected to come into service during Price Cap IR term, identification of if costs of such CDM activities included in the revenue requirement, or if the distributor intends to propose treatment similar to an ACM for these future CDM activities	Not Applicable
33	If the latter as noted above, supporting rationale provided (e.g., the preliminary cost information and ACM/ICM materiality threshold calculations to show that a similar capital project would qualify for ACM treatment based on the forecasted information at the time of the DSP and cost of service application)	Not Applicable
EXHIBIT 5 - COST OF CAPITAL AND CAPITAL STRUCTURE		
Capital Structure		
34	Use of most recent parameters issued by the OEB, subject to update if new parameters available prior to OEB decision. Alternatively - utility specific cost of capital with supporting evidence and justification	Exhibit 5 Tab 1 Schedule 1
34	Completed Appendix 2-OA for last OEB approved and test years	Completed
34	Completed Appendix 2-OB for historical, bridge and test years	Completed
34	Explanation for any material changes in capital structure or material differences between actual and deemed capital structure including: retirement of debt or preference shares and buy-back of common shares; short-term debt, long-term debt, preference shares and common share offerings	Not Applicable.
Cost of Capital (Return on Equity and Cost of Debt)		
The following provided for each year:		
34	Calculation of cost for each capital component	Exhibit 5 Tab 1 Schedule 2
34	Profit or loss on redemption of debt, if applicable	Not Applicable.
35	Copies of current promissory notes or other debt arrangements with affiliates	Exhibit 5 Tab 1 Schedule 2, Attachment 1
35	Explanation of debt rate for each existing debt instrument including an explanation on how the debt rate was determined and is in compliance with the policies documented in the 2009 Report or applicant's proposed approach	Exhibit 5 Tab 1 Schedule 2
35	Forecast of new debt in bridge and test year - details including estimate of rate and other pertinent information (e.g. affiliated debt or third party?)	Exhibit 5 Tab 1 Schedule 2

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35	If proposing any rate that is different from the OEB guidelines, a justification of the proposed rate(s), including key assumptions	Exhibit 5 Tab 1 Schedule 2
35	Historic return on equity achieved	Exhibit 5 Tab 1 Schedule 1
Not-for-Profit Corporations		
35	Requested capital structure and cost of capital (including the proposed cost of long-term and short-term debt and proposed return on equity)	Exhibit 5 Tab 2 Schedule 1
35	Statement as to whether the revenues derived from the return on equity component of the cost of capital is to be used to fund reserves or will be used for other purposes	Not applicable
35	If the revenues derived from the return on equity component will be used to fund reserves, specifications for each proposed reserve fund and a description of the governance (policies, procedures, sign-off authority, etc.) that will be applied	Not applicable
35 & 36	If the revenues derived from the return on equity component will be used for other purposes, statement as to whether these revenues will be used for non-distribution activities (in the situation where the excess revenues are greater than the amounts needed to fund distribution activities); rationale provided supporting the use of the revenues in this manner. Also, governance (policies, procedures, sign-off authority, etc.) that will be applied to the funding of non-distribution activities provided	Not applicable
36	If there are approved reserves from previous OEB decisions provide the following: -the limits of any capital and/or operating reserves as approved by the OEB, and identifying the decisions establishing these reserve accounts and their limits -the current balances of any established capital and/or operating reserves	Not applicable
EXHIBIT 6 - REVENUE REQUIREMENT AND REVENUE DEFICIENCY OR SUFFICIENCY		
36	The following information must be provided in this exhibit (with cross references to where in the application further details can be found for each): -determination of net utility income, statement of rate base, actual return on rate base, indicated rate of return, requested rate of return, deficiency or sufficiency in revenue, gross deficiency or sufficiency in revenue	Exhibit 6 Tab 1 Schedule 1
36	Revenue deficiency or sufficiency calculations net of electricity price differentials captured in the Retail Settlement Variance Accounts (RSVAs) and also net of any cost associated with low voltage (LV) charges or DVA balances of distribution expenditures/revenues being tracked through approved deferral and variance accounts for certain distribution assets (e.g. ICM and ACM capital projects, MIST meters) and for which disposition is not being sought in the application.	Exhibit 6 Tab 1 Schedule 1
36	Summary of drivers for test year deficiency/sufficiency, how much each driver contributes; references in application evidence mapped to drivers	Exhibit 6 Tab 1 Schedule 1
37	Impacts of any changes in methodologies on deficiency/sufficiency and on individual cost drivers contributing to it	Not applicable
Revenue Requirement Work Form		
37	Completed RRWF. Revenue requirement, def/sufficiency, data entered in RRWF must correspond with other exhibits	Completed and filed.
37	If the enhanced RRWF cannot reflect a distributor's proposed rates accurately, the distributor must file its rate generator model	Not applicable
37	For revenues - calculation of bridge year forecast of revenues at existing rates; calculation of test year forecasted revenues at each of existing rates and proposed rates	Exhibit 6 Tab 1 Schedule 1 - and noted in RRWF
Income Tax or PILs		
38	Detailed calculations of income tax or PILs as applicable. Completed version of the PILs model; derivation of adjustments for historical, bridge, test years	PILs models completed and filed
38	Supporting schedules and calculations identifying reconciling items	Exhibit 6 Tab 2 Schedule 1
38	Most recent federal and provincial tax returns	Exhibit 6 Tab 2 Schedule 1, Attachment 1
38	Financial Statements included with tax returns if different from those filed with application	Not applicable
38	Calculation of tax credits; redact where required (filing of unredacted versions is not required)	Not applicable
38	Supporting schedules, calculations and explanations for other additions and deductions	Exhibit 6 Tab 2 Schedule 1
38	Completion of the integrity checks in the PILs Model	Completed.
39	Accelerated CCA - full revenue requirement impact recorded in Account 1592 and the balance sought for review and disposition, method used in calculating the revenue requirement impact recorded in Account 1592, detailed calculations by year for the full revenue requirement impact recorded in Account 1592	Exhibit 6 Tab 2 Schedule 1
39 & 40	May propose smoothing mechanism proposal	As noted and explained in Exhibit 6 Tab 2 Schedule 1
Other Taxes		
40	Excluded from all OM&A totals. Explanation of how these tax amounts are derived	Exhibit 6 Tab 2 Schedule 2
Non-recoverable and Disallowed Expenses		
40	Exclude from regulatory tax calculation any non-recoverable or disallowed expenses	Confirmed
Other Revenue		
40	Completed Appendix 2-H, including the breakdown of each account showing the components of each For each other distribution revenue account: -comparison of actual revenues for historical years to forecast revenue for bridge and test year, including explanations for significant variances year-over-year -revenue from any new proposed specific service charges, changes to rates, or new rules for applying existing specific service charges (incl. any credits to customers) -revenue from affiliate transactions, shared services, or corporate cost allocation. For each affiliate transaction identification of service, the nature of service provided, accounts used to record revenue, and costs to provide service -revenue from affiliate transactions recorded in Account 4375 -expenses from affiliate transactions recorded in Account 4380	Ch 2 Appendices tab App.2-H filed in live Excel format
41	Balances recorded in Account 4375 and Account 4380 reconcile to the balances recorded in Appendix 2-N – Shared Services and Corporate Allocation for the three historic years, the bridge year and the test year. Any differences must be reconciled	Exhibit 06 Tab 03 Schedule 01 Page 7
41	Revenue related to microFIT recorded as revenue offset in Account 4235 and not included as part of base revenue requirement	Exhibit 06 Tab 03 Schedule 01 Page 7
41	Transfer pricing and allocation of cost methods do not result in cross-subsidization between regulated and non-regulated lines of business and compliance with article 340 of APH; explanations for any deviations	Exhibit 06 Tab 03 Schedule 01
41	Identification of any discrete customer groups that may be materially impacted by changes to other rates and charges.	N/A
EXHIBIT 7 - COST ALLOCATION		
Cost Allocation Study Requirements		
42	Completed cost allocation study using the OEB-approved methodology or the distributor's study and model reflecting forecasted test year loads and costs and supported by appropriate explanations and live Excel spreadsheets; sheets 11 and 13 of the RRWF complete	Exhibit 07 Tab 01 Schedule 01

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42	Description of weighting factors, rationale for use of default values (if applicable)	Exhibit 07 Tab 01 Schedule 01
42	If distributor is choosing to use the same weightings as its previous rebasing application, a reference to the previous application provided	
42	Complete live Excel cost allocation model, whether using the OEB-issued one or a different model. If using the OEB-issued model, Input sheet I.2, cells c15 and c17 must be used to identify the final run of the model on each sheet. If using another model, the distributor must file equivalent information.	Exhibit 07 Tab 01 Schedule 01
Load Profiles and Demand Allocators		
43	Updated all classes' load profiles and updated demand allocators	Exhibit 07 Tab 01 Schedule 01 Attachment 01
43	Discussion of how load profiles have been normalized for weather and any notable events impacting usage patterns	Exhibit 07 Tab 01 Schedule 01 Attachment 01
43	If multivariate regression used, the following provided: -statistics of regression equation(s) coefficients and intercept -explanation of the weather-normalization methodology including: relationship between demand and Heating and/or Cooling requirements, determination of normal weather: the hourly for daily Heating and/or Cooling required -sources of data used for both endogenous and exogenous variables. Where a variable has been constructed, explanation of the variable, data used and the source of the data provided -explanation of any specific adjustments made (e.g. to address gaps in historical meter data)	Exhibit 07 Tab 01 Schedule 01 Attachment 01
43	Data and regression model and statistics used in customer and load forecast provided in Excel format (includes showing the derivation of any constructed variables)	Exhibit 03 Tab 01 Schedule 01 references the "Kingston_Load Forecast 2023" filed in live Excel format Exhibit 07 Tab 01 Schedule 01 Attachment 01 references the "CA Load Profile Derivation Example" filed in live Excel format
44	Demand Allocators: spreadsheet and a description with calculations to show how demand allocators are derived from the historical weather normal or weather actual load profiles	Exhibit 07 Tab 01 Schedule 01 Attachment 01
44	Historical Average: Where the annual demand allocators are based on weather actual load profiles, at least three, and ideally five years of historical data should be used to perform weather normalization. Where the annual demand allocators are based on weather normalized load profiles, fewer years may be used	Exhibit 07 Tab 01 Schedule 01 Attachment 01
44 & 45	Host Distributor only - evidence of consultation with embedded Dx - statement regarding embedded Dx support for approach to allocation of costs - if embedded Dx is separate class - class in cost allocation study and RRWF - if new embedded Dx class - rationale and supporting evidence (cost of serving, load served, asset ownership information, distribution charges levied); include in cost allocation study and RRWF - if embedded Dx billed as GS customer - include with the GS class in cost allocation model and the RRWF. Provide cost of serving, load served, asset ownership information, distribution charges levied, appropriateness of rates for the GS class recovering costs of providing low voltage dx services to embedded distributor(s). Completed Appendix 2-Q.	Exhibit 07 Tab 01 Schedule 01 Attachment 01 Not applicable
45	microFIT - if the applicant believes that it has unique circumstances which would justify a different rate than the generic rate, documentation to support rate must be provided	Exhibit 07 Tab 01 Schedule 01
46	Standby Rates - distributors should request approval for its standby rates to be made final and provide evidence confirming that they have advised all affected customers of the proposal. A distributor that seeks changes to its standby charges, including a change in the methodology on which these rates are based, must provide full documentation supporting its proposal, and confirm that all affected customers have been notified of the proposed change(s).	Exhibit 07 Tab 01 Schedule 01
46	If new customer class or changing definition of existing classes, rationale and restatement of revenue requirement from previous cost of service	Exhibit 07 Tab 01 Schedule 01
46	If eliminating or combining customer classes, rationale and restatement of revenue requirement from previous cost of service	Exhibit 07 Tab 01 Schedule 01
Class Revenue Requirements		
46 & 47	To support a proposal to rebalance rates, information on the revenue by class that would apply if all rates were changed by a uniform percentage provided. Ratios compared with the ratios that will result from the rates being proposed by the distributor.	Exhibit 07 Tab 02 Schedule 01 references the completed RRWF tab Cost Allocation tables filed in Live Excel format
Revenue to Cost Ratios		
47 & 48	If R:C ratios outside dead band - cost allocation proposal to bring them within the OEB-approved ranges provided. In making any such adjustments, potential mitigation measures addressed if the impact of the adjustments on the rates of any particular class or classes is significant.	Exhibit 07 Tab 01 Schedule 01 Attachment 01
48	If distributor proposes to continue rebalancing rates after the cost of service test year, the ratios proposed for subsequent year(s) must be provided	Exhibit 07 Tab 01 Schedule 01 Attachment 01
48	If Cost Allocation Model other than OEB model used - exclude LV, exclude DVA such as smart meters	Not Applicable - OEB CA model use referenced in Exhibit 07 Tab 01 Schedule 01
EXHIBIT 8 - RATE DESIGN		
48	Monthly fixed charges - 2 decimal places; variable charges - 4 decimal places; if departing from this approach, explanation provided as to why necessary and appropriate	Exhibit 08 Tab 04 Schedule 01 Attachment 02 Proposed Tariff and also filed as "Kingston_Proposed 2023 Tariff" in Live Excel format
Fixed Variable Proportion		
48	The following is to be provided in relation to the fixed/variable proportion of proposed rates: -Current F/V for each rate class with supporting info -Proposed F/V for each rate class with explanation for any changes from current proportions -Table comparing current and proposed monthly fixed charges with the floor and ceiling as in cost allocation study Analysis must be net of rate adders, funding adders, and rate riders	Exhibit 08 Tab 01 Schedule 01
RTSRs		
49	Completed RTSR Model in Excel	Exhibit 08 Tab 02 Schedule 01 references the OEB's 2023 RTSR workform filed in live Excel format
49	RTSR information consistent with working capital allowance calculation; explanation for any differences	Exhibit 08 Tab 02 Schedule 01

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Retail Service Charges	
49 Distributors that are still using the Retail Service Costs Variance Accounts (RCVAs) or Retail Service Charges Incremental Revenue Sub-account are to dispose of the balances and the OEB will eliminate the sub-accounts. Distributors should forecast retail services revenues based on the updated charges and include the costs of providing retail services in revenue requirement	Exhibit 08 Tab 02 Schedule 02 Exhibit 06 Tab 03 Schedule 01
Regulatory Charges	
50 If applying for a rate other than the generic rate set by the OEB, distributors must provide justification as to why their specific circumstances would warrant a different rate, in addition to a detailed derivation of their proposed rate	Exhibit 08 Tab 02 Schedule 03
Specific Service Charges	
50 If requesting new specific service charge or a change to the level of an existing charge, description of the purpose of charge, or reason for change to an existing charge; calculations to support charges	Exhibit 08 Tab 02 Schedule 05
50 Identification in the Application Summary all proposed changes that will have an impact on customers, including changes to other rates and charges that may affect a discrete group; identification of specific customers or customer groups impacted by each proposal	Exhibit 01 Tab 03 Schedule 14 Approvals Requested
50 Calculation of charge includes: direct labour, labour rate, burden rate, incidental, other	
51 Identification of any rates and charges in Conditions of Service that do not appear on tariff sheet. Explain nature of costs, provide schedule outlining revenues or capital contributions recovered from these rates from last OEB-approved year to most recent actuals and the revenue or capital contributions forecasted for the bridge and test years. A proposal and explanation as to whether these charges should be included on tariff sheet	Exhibit 08 Tab 02 Schedule 05
51 Revenue from SSCs corresponds with Operating Revenue evidence	Exhibit 08 Tab 02 Schedule 05
Wireline Pole Attachment Charge	
51 Distributor disposing of Wireline account may forecast the balance up to the effective date of new rates, provided it can do so with reasonable accuracy, and the OEB may consider disposing of the forecasted amount	Exhibit 08 Tab 02 Schedule 06
Low Voltage Service Rates	
If the distributor is fully or partially embedded, information on the following must be provided:	Exhibit 08 Tab 02 Schedule 07 references the completed OEB's RTSR workflow Tab 9. LV Rates filed in live Excel
52 Forecast LV Cost	Exhibit 08 Tab 02 Schedule 07
52 Actual LV Cost for the last three historical years along with bridge and test year forecasts; year-over-year variances and explanations for substantive changes in costs over time up to and including test year forecast	Exhibit 08 Tab 02 Schedule 07
52 Support for forecast LV, e.g. Hydro One Sub-Transmission charges	Exhibit 08 Tab 02 Schedule 07
52 Allocation of forecasted LV cost to customer classes (typically proportional to Tx connection revenue)	Exhibit 08 Tab 02 Schedule 07
52 Proposed LV rates by customer class	Exhibit 08 Tab 02 Schedule 07
Smart Meter Entity Charge	
53 Current OEB-approved SMC charged until the OEB approved any updated SMC	Exhibit 08 Tab 02 Schedule 04
Loss Factors	
53 Proposed SFLF and Total Loss Factor for test year	Exhibit 08 Tab 03 Schedule 01
53 Statement as to whether LDC is embedded including whether fully or partially	Exhibit 08 Tab 03 Schedule 01
53 Study of losses if required by previous decision	Not Applicable as noted in Exhibit 08 Tab 03 Schedule 01 Attachment 01
53 3-5 years of historical loss factor data - Completed Appendix 2-R	Filed in live Excel format as App.2-R with OEB Appendix 2 template
53 If proposed distribution loss factor >5%, explanation for level of losses, details of actions taken to reduce losses in the previous five years, and actions planned to reduce losses going forward	Not Applicable
53 Explanation of SFLF if not standard	Not Applicable. Exhibit 08 Tab 03 Schedule 01 includes confirmation that SFLF was calculated using the standard calculation in the Appendix 2-R OEB template.
53 Reconciliation between the application and RRR filing	Exhibit 08 Tab 03 Schedule 01
Tariff of Rates and Charges	
53 & 54 Current and proposed Tariff of Rates and Charges - must be filed in Excel format and PDF format Explanation and support of each change in the appropriate section of the application	Exhibit 08 Tab 04 Schedule 01 Exhibit 08 Tab 04 Schedule 01 Attachment 01 Current tariff Exhibit 08 Tab 04 Schedule 01 Attachment 02 Proposed tariff Current and Proposed tariffs filed separately in live Excel format
54 Completed Bill Impacts Model	Exhibit 08 Tab 04 Schedule 01 references the completed Tariff Schedule and Bill Impact model filed in live Excel format
54 Explanation of changes to terms and conditions of service if changes affect application of rates and rationale behind those changes	Exhibit 08 Tab 04 Schedule 01
54 Proposed tariffs must include applicable regulatory charges, and any other generic rates as ordered by the OEB	Exhibit 08 Tab 04 Schedule 01
Revenue Reconciliation	
54 Calculations of revenue per class under current and proposed rates; reconciliation of rate class revenue and other revenue to total revenue requirement (i.e. breakout volumes, rates and revenues by rate component etc.)	Exhibit 08 Tab 04 Schedule 02
54 Completed RRWF - Sheet 13 (table reconciling base revenue requirement against revenues recovered through proposed rates)	Exhibit 08 Tab 04 Schedule 02 references the completed RRWF tab 13. Rate Design filed in live Excel format
Bill Impact Information	
54 Completed Tariff Schedule and Bill Impacts Model. Bill impacts must identify existing rates, proposed changes to rates, and detailed bill impacts (including % change in distribution excluding pass through costs - Sub-Total A, % change in distribution - Sub-Total B, % change in delivery - Sub-Total C, and \$ change in total bill)	Exhibit 08 Tab 04 Schedule 03 references the completed Tariff Schedule and Bill Impact model filed in live Excel format. That provides bill impacts for sub total A, sub total B, Sub total C and \$change.

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54	Impact of changes resulting from the as-filed application on representative samples of end-users (i.e. volume, % rate change and revenue). Commodity and regulatory charges held constant Tariff Schedule and Bill Impact model filed in live Excel format
55	Bill impacts provided for typical customers and consumption levels. Must provide residential 750 kWh and GS-50 2,000 kWh. Bill impacts must be provided for a range of consumption levels relevant to the service territory for each class Tariff Schedule and Bill Impact model filed in live Excel format
55	If applicable, for certain classes where one or more customers have unique consumption and demand patterns, the distributor must show a typical impact and provide an explanation The model filed provides typical samples of end-users for each of the rate classifications
Rate Mitigation	
55	Mitigation plan if total bill increase for any customer class is >10% including: specification of class and magnitude of increase, description of mitigation measures, justification for mitigation measure including reasons if no mitigation proposed, other relevant information. The Tariff Schedule and Bill Impacts Model must reflect any mitigation plan proposed. Exhibit 08 Tab 04 Schedule 04
Rate Harmonization Mitigation Issues	
56	If part of a MAADs transaction, and rate harmonization plan not yet approved by the OEB, a rate harmonization plan must be filed This section not applicable - no MAADs
56	Plan includes a detailed explanation and justification for the implementation plan, and an impact analysis This section not applicable - no MAADs
56	If impact of COS increases and harmonization effects result in total bill increases for any customer class exceeding 10%, discussion of proposed measures to mitigate increases in its mitigation plan, or justification provided as to why mitigation is not required This section not applicable - no MAADs
56	Migration plan that includes fully harmonizing rates that is to be accomplished over more than one year must be supported by a detailed plan for accomplishing this during the subsequent Price Cap IR period This section not applicable - no MAADs
EXHIBIT 9 - DEFERRAL AND VARIANCE ACCOUNTS	
56	Table showing all DVAs not disposed of yet, showing principle and interest/carrying charges, total balance for each account, and whether account being proposed for disposition Exhibit 09 Tab 01 Schedule 01 Page 2 Table 1
56	If applicable, description of DVAs that were used differently than as described in the APH, relevant accounting order or other OEB document N/A, confirmed in Exhibit 09 Tab 01 Schedule 01 Page 1of5 Line 16
56	Completed DVA continuity schedule for period from last disposition to present - live Excel format. Continuity schedule must show separate itemization of opening balances, annual adjustments, transactions, dispositions, interest and closing balances for all outstanding DVAs. The opening principal amounts and interest amounts for Group 1 and 2 balances, shown in the DVA Continuity Schedule, must reconcile with the last applicable approved closing balances. DVA Continuity Schedule completed, filed as live Excel
57	Confirmation of use of interest rates established by the OEB by month or by quarter for each year; most recently published rate used for future periods Exhibit 09 Tab 01 Schedule 01 Page 2-3 Table 2
57	Explanation if account balances in continuity schedule differs from trial balance reported through RRR and documented in AFS - included in tab Appendix A of DVA schedule. This includes all Account 1508 sub-accounts. A reconciliation of all the Account 1508 sub-accounts to the Account 1508 control account reported in the RRR is to be provided in the continuity schedule DVA Continuity Schedule, Tab "3. Appendix A"
57	Identification of any Group 2 accounts proposed to continue/discontinue going forward, with explanation Exhibit 09 Tab 01 Schedule 01 Page 3of5 Table 3 and 4
57	Identification of any new accounts or sub-accounts, and justification; must correspond with info in Exhibit 1 Exhibit 09 Tab 04 Schedule 01 Page 1of1
57	Statement whether any adjustments made to DVA balances previously approved by OEB on final basis - the OEB expects that no adjustment will be made to any deferral and variance account balances previously approved by the OEB on a final basis. If any adjustments have been made, explanation for the nature and the amount of the adjustment(s), and appropriate supporting documentation, under a section titled "Adjustments to Deferral and Variance Accounts" Exhibit 09 Tab 01 Schedule 01 Page 5of5 Line 7
57	Statement confirming distributor has complied with OEB guidance of February 21, 2019 on the accounting for Accounts 1588 and 1589 Exhibit 09 Tab 03 Schedule 01 Page 1of13 Line 16
Disposition of Deferral and Variance Accounts	
57	For accounts as identified in summary table not being proposed for disposition, explanations provided Exhibit 09 Tab 03 Schedule 01 Page 1of13
58	For any distributor-specific accounts requested for disposition, supporting evidence showing how the annual balance is derived and the relevant accounting order Exhibit 09 Tab 03 Schedule 01 Page 7-13of13
58	If proposing to allocate a DVA which the OEB has not established an allocator, proposed allocation based on cost driver must be provided with justification; indication of proposed billing determinants, including charge type for recovery purposes and included in cont. schedule N/A
58	Propose rate riders that dispose of the balances. If the applicant is proposing an alternative recovery period other than one year, explanation provided Exhibit 09 Tab 02 Schedule 01 Alternate recovery period documented Exhibit 09 Tab 02 Schedule 01 Page 2of7 Line 1-10
58	Rate riders where volumetric rider is \$0.0000 for one or more classes not included in the tariff for those classes Exhibit 09 Tab 02 Schedule 01 Page 6of7 Line 24
Disposition of Accounts 1588 and 1589	
55	If a distributor has not implemented OEB's February 21, 2019 accounting guidance, indication that this is the case N/A
55	Indication of the year in which Account 1588 and Account 1589 balances were last approved for disposition, and whether the balances were approved on an interim or final basis. If the balances were last disposed on an interim basis, indicate the year in which balances were last disposed on a final basis Exhibit 09 Tab 03 Schedule 01 Page 1of13 Line 18
59	If requesting final disposition of balances for the first time following implementation of the accounting guidance, confirmation that accounting guidance has been implemented fully effective January 1, 2019 Exhibit 09 Tab 03 Schedule 01 Page 1of13 Line 16-19
59 & 60	In order to request for final disposition of historical balances as part of the current application, confirmation that these balances have been considered in the context of the accounting guidance and provide a summary of the review performed. Discussion on the results of the review, any systemic issues noted, and whether any material adjustments to those balances have been recorded. Summary and description of each adjustment made to the historical balances provided Exhibit 09 Tab 03 Schedule 01 Page 1-2of13
60	GA Analysis Workform (in live Excel format) for each year that has not previously been approved by the OEB for disposition. If the distributor is adjusting the Account 1589 GA balance that was previously approved on an interim basis, the GA Analysis Workform must be completed from the year after the distributor last received final disposition for Account 1589 GA Analysis Workform completed for 2021, filed as live Excel
60	As described in Note 5 in the GA Analysis Workform, reconciliation of any discrepancy between the actual and expected balance by quantifying differences (e.g. true-ups between estimated and actual costs and/or revenues). Any remaining unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges will be considered material and warrant further investigation. GA Analysis Workform reconciles to less than 1%
60	Completed reasonability test for the balance in Account 1588. The reasonability test is included in the GA Analysis Workform. GA Analysis Workform, tab "Account 1588" completed for reasonability
Disposition of CBR Class B Variance	

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<p>60 & 61 Proposed disposition of Account 1580 sub-account CBR Class B in accordance with the CBR Accounting Guidance. Must be disposed over one year.</p> <ul style="list-style-type: none"> - In the DVA continuity schedule, indication whether any Class A customers served during the period where Account 1580 CBR Class B sub-account balance accumulated. In the event that the allocated CBR Class B amount results in a volumetric rate rider that rounds to zero at the fourth decimal place in one or more rate classes, the entire balance in Account 1580 CBR Class B sub-account will be added to the Account 1580 – WMS control account to be disposed through the general purpose Group 1 DVA rate riders - Account 1580 sub-account CBR Class A is not to be disposed through rates proceedings but rather follow the OEB's accounting guidance 	Exhibit 09 Tab 03 Schedule 01 Page 2of13 Line 14
Disposition of Account 1595	
61 Applicants are expected to request disposition of residual balances in Account 1595 Sub-accounts for each vintage year once, on a final basis	Exhibit 09 Tab 03 Schedule 01 Page 3of13 Line 1
62 Explanation for any material residual balances being proposed for disposition, including quantifying significant drivers of the residual balance	N/A, confirmed residue balances are not material
Disposition of Retail Service Charges	
62	<p>If there is a balance in 1518 or 1548, distributor must:</p> <ul style="list-style-type: none"> - confirm variances are incremental costs of providing retail services; identify drivers for balances - provide schedule identifying all revenues and expenses listed by USoA that are incorporated into the variances - state whether Article 490 of APH has been followed; explanation if not followed
62 & 63	<p>The OEB established a new variance account for electricity distributors that no longer used the RCVAs. The balance in the account would be refunded to ratepayers in a future rate application, and the new account subsequently closed. Distributors may forecast a balance up to the effective date of new rates and the OEB may consider disposing of the forecasted amount</p>
Disposition of Account 1592, Sub-account CCA Changes	
63	Calculations for accelerated CCA differences per year, based on actual capital additions. Calculations include: underpreciated capital cost continuity schedules for each year itemized by CCA class, calculated PILs/tax differences, grossed-up PILs/tax differences, other applicable information
63	Confirmation that Account 1592 amounts related to ICM/ACM have been included in the account, if applicable
63	Reconciliation of these amounts to the amounts presented in Account 1592 sub-account CCA changes in the DVA continuity schedule
Disposition of Account 1509 Impacts Arising from the COVID-19 Emergency	
64	<p>If requesting disposition of any amounts related to the COVID-19 Account, the following, at a minimum is to be provided:</p> <ul style="list-style-type: none"> -Discussion regarding the interactions between the COVID-19 Account and other existing generic or utility-specific accounts, including a determination that there is no double-counting between multiple ratemaking mechanisms -Calculation showing that the distributor passes the ROE-based means tests, including limitations on recoveries when various ROE thresholds are reached, and that the appropriate recovery rates for each sub-account have been applied -Supporting calculations for the annual amounts recorded in each of the sub-accounts, including the methodology used to measure incremental costs and savings, as applicable - Discussion of causation, materiality, prudence of any amounts recorded in the sub-accounts, including all identified savings and cost reductions -Discussion of whether the distributor would be able to reasonably forecast any further entries in the account, up to the effective date of the new rates, so that the account may be disposed in its entirety in the current proceeding (and whether the distributor would be amenable to such an approach) -Statement confirming proposed discontinuation of the COVID-19 Account, effective the same date as the new rates. If this is not the case, supporting rationale provided
Establishment of New Deferral and Variance Accounts	
64 & 65	If new DVA - evidence provided which demonstrates that the requested DVA meets the following criteria: causation, materiality, prudence; include draft accounting order
Lost Revenue Adjustment Mechanism Variance Account	
65	In preparing claims related to disposition of outstanding LRAMVA balances, distributors may seek to claim savings from Conservation First Framework (CFF) programs, and from programs they delivered through the Local Program Fund that was part of the Interim Framework. Distributors should provide sufficient supporting documentation on project savings to support their claim
Disposition of LRAMVA	
66	Disposition sought of all outstanding LRAMVA balances related to previously established LRAMVA thresholds
67	Current version of LRAMVA Work Form (Excel)
An application for lost revenues should include:	
67	Final Verified Annual Reports if claiming lost revenues from savings from CDM programs delivered in 2017 or earlier
67	Participation and Cost reports and detailed project level savings in Excel format made available by the IESO
67	Other supporting evidence with an explanation and rationale should be provided to justify the eligibility any other savings from a program delivered by a distributor after April 15, 2019
67 & 68	Personal information and commercially sensitive information removed, or if required, filed in accordance with OEB's Rules of Practice and Procedure and Practice Direction on Confidential Filings
An application for lost revenues should also provide:	
68	Statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition
68	Statement confirming LRAMVA based on verified savings results supported by the distributors final Verified Annual Reports and Persistence Savings Report (both filed in Excel format)

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68	Statement indicating that the distributor has relied on the most recent input assumptions available at the time of program evaluation	Exhibit 9 Tab 5 Schedule 1
68	Summary table with principal and carrying charges by rate class and resulting rate riders	Exhibit 9 Tab 5 Schedule 1
68	Statement confirming recovery period; rationale provided for disposing the balance in the LRAMVA if one or more classes do not generate significant rate riders	Exhibit 9 Tab 5 Schedule 1
68	Details related to the approved CDM forecast savings from the last rebasing application	Exhibit 9 Tab 5 Schedule 1
69	Statement explaining how rate class allocations for actual CDM savings were determined by class and program for each year	Exhibit 9 Tab 5 Schedule 1
69	Statement confirming whether additional documentation was provided in support of projects that were not included in distributors final Verified Annual Reports and Participation and Cost Reports (Tab 8 of LRAMVA Work Form as applicable)	Exhibit 9 Tab 5 Schedule 1
69	If not already filed in support of a previous LRAMVA application, provide Participation and Cost Reports and detailed project level savings files made available by the IESO and/or other supporting evidence to support the clearance of energy- and/or demand-related LRAMVA balances where final verified results from the IESO are not available - filed in Excel format	Exhibit 9 Tab 5 Schedule 1
69	For a distributor's street lighting project(s) which may have been completed in collaboration with local municipalities, the following must be provided: explanation of the methodology to calculate street lighting savings, confirmation whether the street lighting projects received funding from the IESO and the appropriate net-to-gross assumption used to calculate streetlighting savings	Exhibit 9 Tab 5 Schedule 1
For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information:		
69	Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application	Exhibit 9 Tab 5 Schedule 1
69	Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO program have been removed	Exhibit 9 Tab 5 Schedule 1
69	Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings	Exhibit 9 Tab 5 Schedule 1
69	Confirmation that the distributor has received reports from the participating municipality that validate the number and type of bulbs replaced or retrofitted through the IESO program	Exhibit 9 Tab 5 Schedule 1
69 & 70	A table, in live Excel format, that shows the monthly breakdown of billed demand over the period of the street light upgrade project, and the detailed calculations of the change in billed demand due to the street light upgrade project (including data on number of bulbs, type of bulb replaced or retrofitted, average demand per bulb)	Exhibit 9 Tab 5 Schedule 1
For the recovery of lost revenues related to demand savings from other programs that are not included in the monthly Participation and Cost Reports of the IESO (for example Combined Heat and Power projects), distributors should provide the following information:		
70	The third party evaluation report that describes the methodology to calculate the demand savings achieved for the program year. In particular, if the proposed methodology is different than the evaluation approaches used by the IESO, an explanation must be provided explaining why the proposed approach is more appropriate	Exhibit 9 Tab 5 Schedule 1
70	Rationale for net-to-gross assumptions used	Exhibit 9 Tab 5 Schedule 1
70	Breakdown of billed demand and detailed level calculations in live Excel format	Exhibit 9 Tab 5 Schedule 1
For program savings up to December 31, 2022 for projects completed after April 15, 2019, a distributor should provide the following:		
70	Related to CFF programs: explanation as to how savings have been estimated based on the available data (i.e., IESO's Participation and Cost Reports) and/or rationale to justify the eligibility of the program savings	Exhibit 9 Tab 5 Schedule 1
70	Related to programs delivered by a distributor through the Local Program Fund under the Interim CDM Framework: explanation and rationale to justify the eligibility of the additional program savings	Exhibit 9 Tab 5 Schedule 1
<i>Continuing Use of the LRAMVA for New CDM Activities</i>		
70	Indication of whether distributor is requesting the continued use of the LRAMVA for one or more activities related to distribution rate-funded CDM activities or LIP activities	Exhibit 9 Tab 5 Schedule 1
70	If requesting access to, or use of, the LRAMVA for these activities, demonstration of need for the LRAMVA (or similar mechanism), the proposed LRAMVA threshold, how it intends to support the tracking of lost revenues, and the nature of the documentation that it proposes to provide at the time of LRAMVA disposition	Exhibit 9 Tab 5 Schedule 1
70 & 71	Allocation of the CDM savings for both the LRAMVA and the load forecast provided by customer class and for both kWh and, as applicable to a customer class, kW. Document how CDM savings will be tracked and reported in order to account for differences between forecast revenue loss attributable to CDM activity embedded in rates and actual revenue loss due to the impacts of CDM programs	Exhibit 9 Tab 5 Schedule 1
<i>Appendix A Cost of Eligible Investments for the Connection of Qualifying Generation Facilities</i>		
Appendix A	If applicable, proposal to divide the costs of eligible investments between the distributor's ratepayers and all Ontario ratepayers per O.Reg. 330/09	Not applicable
Appendix A	Appendices 2-FA through 2-FC identifying all eligible investments for recovery	Not applicable
Appendix A	For distributors that are already receiving rate protection as a result of a previous application the new (current) cost of service application should include an update to include the actual costs incurred for the investments as well as a depreciation adjustment to calculate a new capital amount for input into Appendices 2-FA through 2-FC. This would generate a new up-to-date rate protection amount for the test year and beyond, which will be subject to the materiality threshold	Not applicable